

1 through the adoption of the minimum foundation program formula
2 establish a minimum program.

3 **GOAL 3 LOCAL CHOICE:** The school finance system in Louisiana provides
4 that local taxpayers and the school board establish the budget and set
5 the tax levy for operating the schools above a set level of support for
6 the minimum program.

7 **GOAL 4 EVALUATION OF THE STATE SCHOOL FINANCE**
8 **SYSTEM:** The school finance system in Louisiana ensures the
9 attainment of the goals of equity, adequacy, and local choice.
10 Whereas the school finance system utilizes significant state general
11 fund revenues, it is important that the system be evaluated on a
12 systematic basis annually.

13 **GOAL 5 PERFORMANCE MEASURES:** The school finance system in
14 Louisiana provides for financial accountability and program
15 efficiency maximizing student achievement. Accountability means
16 that the local school districts can demonstrate that they are operating
17 in conformance with state statutes, financial accounting standards and
18 student performance standards.

19 WHEREAS, to properly measure the achievement of the goals, a comprehensive
20 management information system containing state-level and district-level components shall
21 continue to be developed; and

22 WHEREAS, to provide fiscal and programmatic accountability, a fiscal
23 accountability program and a school and district accountability program shall continue to
24 be developed; and

25 WHEREAS, the fiscal accountability program shall verify data used in allocating
26 minimum foundation program funds and report fiscal information on the effectiveness of the
27 manner in which the funds are used at the local school system level; and

28 WHEREAS, the school and district accountability program in establishing the state
29 goals for schools and students, creates an easy way to communicate to schools and the public
30 how well a school is performing, recognizes schools for effectively demonstrating growth

1 in student achievement, and focuses attention, energy, and resources on schools needing help
2 in improving student achievement; and

3 WHEREAS, the Constitution of Louisiana requires the Legislature to fully fund the
4 current cost to the state of the minimum foundation program as determined by applying the
5 legislatively approved formula; and

6 WHEREAS, this minimum foundation program formula is designed to provide
7 greater equity and adequacy in both state and local funding of local school systems; and

8 WHEREAS, the Constitution of Louisiana requires the appropriated funds to be
9 allocated equitably to parish and city school systems according to the formula as adopted by
10 the State Board of Elementary and Secondary Education and approved by the Legislature
11 prior to making the appropriation.

12 THEREFORE, BE IT RESOLVED by the Legislature of Louisiana, that the formula
13 to determine the cost of a minimum foundation program of education in all public
14 elementary and secondary schools as well as to allocate equitably the funds to parish and city
15 school systems developed by the State Board of Elementary and Secondary Education and
16 adopted by the Board on June 5, 2006 is hereby approved to read as follows:

17 MINIMUM FOUNDATION PROGRAM
18 ELEMENTARY AND SECONDARY EDUCATION
19 COST DISTRIBUTION FORMULA
20 2006-07 SCHOOL YEAR

21 **I. BASIS OF ALLOCATION**

22 **A. Preliminary and Final Allocations**

- 23 1. BESE shall determine preliminary allocations of the minimum
24 foundation program formula for parish, city and other local school
25 systems, Recovery School District Schools, and LSU and Southern
26 Lab schools, using latest available data, no later than March 15 each
27 year for the upcoming fiscal year. Upon adoption by the board of
28 such preliminary allocations for the ensuing fiscal year, the
29 superintendent shall submit the budget requirements in accordance
30 with R.S. 39:33 and shall submit the minimum foundation program
31 funding requirements to the Joint Legislative Committee on the
32 Budget and to the House and Senate Committees on Education.

1 2. Upon final adoption by BESE and the Legislature of the minimum
2 foundation program formula resolution in effect for the upcoming
3 fiscal year, BESE shall determine final allocations of the minimum
4 foundation program formula for parish, city and other local school
5 systems, the Recovery School District, and LSU and Southern Lab
6 schools using latest available data, no later than June 30 for the fiscal
7 year beginning July 1.

8 **B. Mid-year Adjustments**

9 1. If any city, parish, or other local school system's October 1 student
10 count exceeds the previous year's May 1 membership (February 1 for
11 subsequent years) by either 50 students or 1%, a mid-year adjustment
12 to provide additional per pupil funding shall be made for each
13 additional student based on the final MFP allocation per pupil amount
14 for that city, parish or other local school system as approved by
15 BESE. Districts may request that the State Superintendent make
16 estimated monthly payments based on documented mid-year growth
17 prior to the October 1 count.

18 2. If any city, parish, or other local school system's current year
19 February 1 membership exceeds the current year October 1
20 membership by either 50 students or 1%, a second mid-year
21 adjustment to provide additional per pupil funding shall be made for
22 each additional student based on one-half the final MFP allocation
23 per pupil amount for that city, parish or other local school system as
24 approved by BESE. Districts may request that the State
25 Superintendent make estimated monthly payments based on
26 documented mid-year growth prior to the February 1 count.

27 3. If any Recovery School District has an increase in October 1
28 membership above the May 1 (February 1 for subsequent years)
29 number included in the final MFP allocation, for the number of
30 students above the number used in the final MFP allocation that can
31 be matched as included in the district of prior jurisdiction final MFP

1 allocation, the Recovery School District shall receive a mid-year
2 transfer of MFP funding based upon the number of students matched
3 above the membership number used in the final MFP allocation. This
4 transfer shall be based on the final MFP allocation per pupil for the
5 district of prior jurisdiction times the number of students matched.
6 The MFP allocation of the district of prior jurisdiction shall receive
7 a mid-year reduction.

8 4. For increased October 1 membership in the Recovery School District
9 where the students were not counted in the prior year membership of
10 the district of prior jurisdiction, the Recovery School District shall
11 receive a mid-year adjustment to provide additional per pupil funding
12 based on each additional student times the final MFP allocation per
13 pupil amount for the system of prior jurisdiction as approved by
14 BESE. The Recovery School District may request that the State
15 Superintendent make estimated monthly payments based on
16 documented mid-year growth prior to the October 1 count.

17 5. When Recovery School District current year February 1 membership
18 exceeds the current year October 1 membership, the Recovery School
19 District shall receive a second mid-year adjustment to provide
20 additional per pupil funding based on each additional student times
21 one-half the final MFP allocation per pupil amount for the system of
22 prior jurisdiction as approved by BESE. The Recovery School
23 District may request that the State Superintendent make estimated
24 monthly payments based on documented mid-year growth prior to the
25 February 1 count.

26 6. If the Recovery School District's October 1 membership count
27 qualifies for a state mid-year adjustment, a mid-year adjustment to
28 provide additional local per pupil funding shall be made for each
29 additional student based on the local per pupil amount of the district
30 of prior jurisdiction times the increased number of students. For
31 February 1 increases, one-half the local per pupil will be transferred.

1 These funds are transferred monthly from the monthly MFP amount
2 of the district with prior jurisdiction.

3 **II. LEVEL 1 - COST DETERMINATION AND EQUITABLE DISTRIBUTION**
4 **OF STATE AND LOCAL FUNDS**

5 **A. Base Foundation Level 1 State and Local Costs**

6 1. May 1 Membership (February 1 for subsequent years) (as defined by
7 the State Board of Elementary and Secondary Education) including
8 Recovery School District students. For school systems severely
9 impacted by Hurricanes Katrina and Rita, the following minimum
10 membership numbers will be used only for FY 2006-07:

11 a. 90% of the October 1, 2004 membership and weighted
12 categories will be used for districts where the May 1, 2006
13 membership is between 10% and 30% less than the October
14 1, 2004 membership.

15 b. 75% of the October 1, 2004 membership and weighted
16 categories will be used for districts where the May 1, 2006
17 membership is 31% to 70% less than the October 1, 2004
18 membership.

19 c. 35% of the October 1, 2004 membership and weighted
20 categories will be used for districts where the May 1, 2006
21 membership is greater than 71% less than the October 1, 2004
22 membership with a minimum of 3,000 students. Minimum
23 membership funding for the Orleans Parish School System
24 shall be proportionately divided with the Recovery School
25 District with the proportion adjusted as necessary by the State
26 Superintendent.

27 **Plus**

28 2. Add-on Students/Units

29 a. At-Risk Students weighted at 0.19.
30 At-Risk students are defined for purposes of allocating funds
31 as those students whose family income is at or below income

1 eligibility guidelines or other guidelines as provided by the
2 State Board of Elementary and Secondary Education and the
3 number of students identified as Limited English Proficient
4 that were not included based on income eligibility guidelines
5 times the weighted factor of 0.19.

6 b. Vocational Education course units weighted at .05.
7 The number of combined fall and spring student units
8 enrolled in secondary vocational education courses times the
9 weighted factor of 0.05.

10 c. Special Education/Other Exceptionalities students weighted
11 at 1.50. The number of students identified as having Other
12 Exceptionalities as reported in the membership count per
13 SER times the weighted factor of 1.50.

14 d. Special Education/Gifted and Talented students weighted at
15 .60. The number of students identified as Gifted and Talented
16 as reported in the membership count per SER times the
17 weighted factor of 0.60.

18 e. Economy of Scale calculated as a curvilinear weight of .20 at
19 0 student membership level down to zero at 7,500 student
20 membership level. This weight will vary depending on the
21 size of the school system. There will be no benefit to school
22 systems with a membership of 7,500 or greater. The formula
23 for this weight is:

- 24 (1) for each district with less than 7,500 students, subtract
25 its membership from 7,500;
- 26 (2) divide this difference by 37,500 to get each district's
27 economy of scale weight; then
- 28 (3) multiply each district's economy of scale weight times
29 their membership count.

1 **Equals**

2 3. Total Weighted Membership and/or Units (Sum of I.A.1 and I.A.2.a.
3 through e.)

4 **Times**

5 4. State and Local Base Per Pupil Amount of \$3,652. In the event no
6 provision for an annual increase has been provided and this
7 Resolution remains in effect in the fiscal year 2007-08 or thereafter,
8 the State Board of Elementary and Secondary Education shall
9 annually adjust the state and local base per pupil amount with
10 approval by the Joint Legislative Committee on the Budget. If the
11 Joint Legislative Committee on the Budget does not approve the rate
12 established by the State Board of Elementary and Secondary
13 Education, then an annual growth adjustment of 2.75% shall
14 automatically be applied to the state and local base per pupil amount
15 beginning in the Fiscal Year 2007-08.

16 **Equals**

17 5. Total Base Foundation Level 1 State and Local Costs (I.A.3 times
18 I.A.4.)

19 **B. LOCAL SCHOOL SYSTEM WEALTH FACTOR**

20 1. Property Revenue Capacity is calculated by multiplying the state
21 average property tax rate (including debt service) for the latest
22 available fiscal year by each school system's net assessed property
23 value including TIF areas.

24 2. Sales Revenue Capacity is calculated by dividing the district's actual
25 sales tax revenue collected (including debt service) in the latest
26 available fiscal year by the district's sales tax rate that was applicable
27 to create a sales tax base. If a district's Computed Sales Tax Base has
28 increased equal to or greater than 15% over the Computed Sales Tax
29 Base calculated in the prior year formula, then the growth in the
30 Computed Sales Tax Base will be capped at 15% over the amount
31 used in the prior year formula. This cap will be applied on a year-to-

- 1 year basis comparing the current year sales tax base to the prior year
2 uncapped sales tax base. Each district's base is then multiplied by the
3 state average sales tax rate. If a local school system's sales tax goes
4 into effect during the fiscal year, the tax rate is prorated to an annual
5 rate applicable for the total revenue generated.
- 6 3. Other Revenues Capacity is calculated by combining (1) State
7 Revenue in lieu of taxes; (2) Federal Revenue in lieu of taxes; and (3)
8 50% of Earnings on Property.
- 9 4. Total Revenue Capacity is the sum of adding Items 1, 2 and 3.
- 10 5. For Hurricane Katrina and Hurricane Rita impacted districts, the
11 following adjustments will be made only in FY 2006-07:
- 12 a. 90% of the 2004-05 Total Revenue Capacity will be used for
13 districts where the May 1, 2006 membership is between 10%
14 and 30% less than the October 1, 2004 membership.
- 15 b. 75% of the 2004-05 Total Revenue Capacity will be used for
16 districts where the May 1, 2006 membership is 31% to 70%
17 less than the October 1, 2004 membership.
- 18 c. 35% of the 2004-05 Total Revenue Capacity will be used for
19 districts where the May 1, 2006 membership is greater than
20 71% less than the October 1, 2004 membership.
- 21 6. Revenue Capacity per Pupil is calculated by dividing the Total
22 Revenue Capacity by the current year Weighted Membership as
23 defined by Legislative Resolution and the State Board of Elementary
24 and Secondary Education, capped at a maximum of \$6,000 per
25 student.
- 26 7. The Local Wealth Factor (LWF) is calculated by dividing each
27 individual school system's Revenue Capacity per Pupil by the state
28 average Revenue Capacity per Pupil. The resulting quotient is each
29 school system's Local Wealth Factor.

1 **C. Proportion of Base Foundation Level 1 Costs Allocated to the State 65**
2 **Percent and Local School Systems 35 Percent.**

3 1. Local Equalization Factor
4 A district's Local Wealth Factor (II.B.7.) is multiplied by the district's
5 proportion of State Weighted Membership to determine the Local
6 Equalization Factor.

7 **Times**

8 2. Local Support Factor of 35%.

9 **Times**

10 3. State Total Base Foundation Level 1 State and Local Costs (I.A.5)

11 **Equals**

12 4. Local Support of Base Foundation Level 1 Costs

13 **And**

14 5. State Support of Base Foundation Level 1 Costs is the remainder of
15 costs after subtracting the local share. (I.A.5. minus I.C.4).

16 **III. LEVEL 2 - INCENTIVE FOR LOCAL EFFORT**

17 **A. Level 2 Eligible Local Revenue**

18 1. Local Revenue. Prior year revenues collected for educational
19 purposes from total Sales Tax, total Property Tax, State and Federal
20 Revenue in Lieu of Taxes, and 50% of Earnings on Property

21 2. Local Revenues for Hurricane Katrina and Hurricane Rita impacted
22 districts will be adjusted by the same percentages applied in the Local
23 Wealth Factor calculations provided in B.5.a-c. only for FY 2006-07

24 **Less**

25 3. Local Support of Base Foundation Level 1 Costs (I.C.4)

26 **Equals**

27 4. Local Revenue. Over Local Support of Base Foundation Level 1 costs.
28 This is the funding available for consideration in Level 2 incentive
29 funding.

30 5. Limit on Revenue Eligible for Level 2.

1 The maximum local revenue eligible for incentive funding is equal to
2 33% of Total Base Foundation Level 1 State and Local Costs
3 (I.A.5times .33).

4 6. Eligible Local Revenue collected for educational purposes. The Lesser
5 of:

6 a. Local Revenue Over Level 1 Local Share (II.A.3.),

7 or

8 b. Limit on Revenue Eligible for Level 2 Incentive Funding (II.A.4)

9 **B. State Support of Level 2 Local Effort**

10 1. State Support of Level 2 equals 40 percent of eligible revenue (II.A.5)
11 weighted by a district's Local Wealth Factor (I.B.6) using the following
12 formula:

13 $[1 - (.60 \times LWF)] \times \text{Eligible Local Revenue (II.A.5)}$

14 **Equals**

15 2. State Support of Level 2 Incentive for Local Effort

16 **IV. MINIMUM FOUNDATION PROGRAM LEVEL 3 LEGISLATIVE**
17 **ENHANCEMENTS**

18 **A. 2001-02 CERTIFICATED PERSONNEL PAY RAISE CONTINUATION**
19 **ENHANCEMENT**

20 The supplemental funding provided for the 2001-02 certificated pay raise will
21 continue for each district based on the prior year per pupil amount times their current
22 year membership.

23 **B. 2006-07 CERTIFICATED PERSONNEL PAY RAISE**

24 1. Each school system shall receive \$1,500 plus 15.8% for the employer
25 contribution to the appropriate retirement system for each certificated
26 staff based on PEP data as of October 2, 2006 to provide an across the
27 board \$1,500 pay raise and associated retirement for certificated
28 personnel defined per state Department of Education Bulletin 1929 to
29 include: teachers (all function codes 1000-2200, object code 112);
30 therapists/specialists/counselors (function codes 1000- 2200, object code
31 113); school site-based principals, assistant principals, and other school
32 administrators (function code 1000-2200 and 2400, object code 111);

1 central office certificated administrators (function code 1000-2300 &
 2 2831 (excluding 2321), object code 111); school nurses (function code
 3 2134, object code 118); and sabbaticals (function code 1000-2200, 2134,
 4 and 2400, object code 140).

5 2. In the event this resolution remains in effect in 2007-08, the amount
 6 calculated for each district shall be converted to a per pupil amount and
 7 applied to each districts current year student count.

8 **C. 2002-03 Support Worker Pay Raise Continuation Enhancement**

9 The supplemental pay raise allocation for noncertificated support workers provided
 10 in FY 2002-03 will continue based on the prior year per pupil amount times the
 11 current year membership.

12 **D. 2006-07 Non-Certificated Pay Raise**

13 1. Each school system shall receive \$500 plus 17.7% for employers
 14 contribution for retirement for each non-certificated staff on October 1,
 15 2006 to provide an across the board \$500 pay raise and associated
 16 retirement for non-certificated staff.

17 2. For the purposes of the allocation of these funds, *non-certificated*
 18 *support personnel* are defined as aides (object code 115, function codes
 19 1000-4900); support supervisors (object code 111, function codes 2130,
 20 2300 [except 2311, 2321, 2324, 2831 and 2832] and 2500 through
 21 4900); clerical/secretarial (object code 114, function codes 1000-4900);
 22 service workers (object code 116, function codes 1000-4900); skilled
 23 craftsmen (object code 117, function codes 1000-4900); degreed
 24 professionals (object code 118, function codes 1000-4900, except 2134);
 25 and other personnel (object codes 100, 110 and 119; function codes
 26 1000-4900).

27 3. In the event this resolution remains in effect in 2007-08, the amount
 28 calculated for each district shall be converted to a per pupil amount and
 29 applied to each district's current year student count.

1 **E. FOREIGN LANGUAGE ASSOCIATE ENHANCEMENT**

2 Any local school system employing a Foreign Language Associate shall
3 receive a supplemental allocation from BESE of \$20,000 per teacher not to
4 exceed a total of 300 teachers in the program.

5 **F. ACCOUNTABILITY STUDENT TRANSFER ENHANCEMENT**

6 Any district that includes in their membership a student who:

- 7 1. Transferred from a SI2, SI3, SI4, SI5, or SI6 school in another district;
- 8 and
- 9 2. Attended the SI2, SI3, SI4, SI5, or SI6 school in the immediate
- 10 preceding year before transferring; and
- 11 3. Transferred to an academically acceptable school in accordance with
- 12 BESE Accountability Transfer policy, will receive additional funding
- 13 equal to the current year MFP state-average local share per pupil for
- 14 each such student for a maximum of 3 years as long as the student is
- 15 enrolled.

16 **G. Hold Harmless Enhancement**

17 The concept for the present formula was first enacted in Fiscal Year 1992-93.
18 At that time, there were school systems that were "underfunded" by the state
19 and those that were "overfunded" by the state. In fiscal year 1999-2000, this
20 MFP formula concept was fully implemented for the first time with 52
21 systems funded at the appropriate state level, eliminating the "underfunded"
22 situation. School systems identified as "overfunded" in FY 2000-01 shall
23 receive their prior year per pupil Hold Harmless amount times their current
24 year membership not to exceed the total Hold Harmless amount received in
25 the prior year.

26 **H. Support for Increasing Mandated Costs in Health Insurance, Retirement,**
27 **and Fuel**

28 City, Parish, and other local school systems shall receive \$80 for each student
29 in the May 1 membership (February 1 for subsequent years).

1 **V. FUNDING FOR RECOVERY SCHOOL DISTRICT**

2 **A. MFP State Share Per Student**

3 1. The student membership and weighted student counts of schools
4 transferred to the Recovery School District shall continue to be
5 included in the membership and weighted student counts of the city,
6 parish, or other local public school board from which jurisdiction of
7 the school was transferred.

8 2. Once all final MFP calculations have been made, the MFP state share
9 per May 1 student membership from Levels 1, 2 and 3 of the MFP
10 formula for the city, parish, or other local public school board which
11 counted the Recovery School District students, shall be multiplied by
12 the number of students in the Recovery School District and converted
13 to a monthly amount. The monthly amount(s) shall be reduced from
14 the city, parish, or other local public school board MFP monthly
15 allocation and transferred to the Recovery School District.

16 **B. Local Share Per Student**

17 1. In addition to the appropriation required in V.A.2. of this section, the
18 Recovery School District shall receive an applicable local per student
19 allocation.

20 2. That amount is based on the local revenue, adjusted by the same
21 percentages applied in the Local Wealth Factor calculations provided
22 in II.B.5.a-c. for Hurricane Katrina and Rita impacted districts, of the
23 city, parish, or other local public school board that had jurisdiction of
24 the school prior to its transfer are to be included in the calculation.

25 3. Local revenues, adjusted for Hurricane impacted districts provided
26 in II.B.5.a-c., from the following sources, excluding any portion
27 which has been specifically dedicated by the legislature or by voter
28 approval to capital outlay or debt service, or which was actually
29 expended by the school board for facilities acquisition and
30 construction as reported to the Department of Education:

1 a. Sales and use taxes, less any tax collection fee paid by the school
2 district.

3 b. Ad valorem taxes, less any tax collection fee paid by the school
4 district.

5 c. Earnings from sixteenth section lands owned by the school
6 district.

7 4. The local amount for the Recovery District is determined by
8 multiplying the local revenues per student membership times the
9 number of students in the Recovery School District.

10 5. Once the local amount is determined, it is adjusted to a monthly
11 amount that is transferred from the MFP monthly allocation of the
12 city, parish, or other local public school board from which
13 jurisdiction of the school was transferred to the Recovery School
14 District.

15 6. Given the impact on the local tax bases in Orleans Parish, the State
16 Superintendent has the flexibility to adjust the local amount per
17 student based on documented evidence of revenue collections for FY
18 2006-07.

19 C. Except for administrative costs, monies appropriated to the Recovery School
20 District that are attributable to the transfer of a school from a prior school
21 system and monies allocated or transferred from the prior system to the
22 recovery district shall be expended solely on the operation of schools
23 transferred from the prior system to the jurisdiction of the Recovery School
24 District.

25 **VI. FUNDING FOR LOUISIANA STATE UNIVERSITY AND SOUTHERN**
26 **UNIVERSITY LABORATORY SCHOOLS**

27 A. Any elementary or secondary school operated by Louisiana State University
28 and Agricultural and Mechanical College or by Southern University and
29 Agricultural and Mechanical College shall be considered a public elementary
30 or secondary school and, as such, shall be annually appropriated funds as
31 determined by applying the formula contained in Subsection B of this Section.

1 **B.** Each student in membership, as defined by the State Board of Elementary and
 2 Secondary Education, at the schools provided for in Subsection A of this
 3 Section shall be provided for and funded from the minimum foundation
 4 program an amount per student equal to the amount allocated per student for
 5 the state share of the minimum foundation program.

6 **C.** The funds appropriated for the schools provided for in this section shall be
 7 allocated to the institution of higher education operating such a school. Each
 8 such institution of higher education shall ensure the equitable expenditure of
 9 such funds to operate such schools.

10 **D.** Fifty percent of increased funds provided are to be directed to certificated
 11 staff pay raises as defined in Section VIII..A. Provisions specified in section
 12 VII through IX of this Resolution shall apply to these schools.

13 **VII. ADJUSTMENTS FOR AUDIT FINDINGS AND DATA REVISIONS**

14 Review and/or audit of the districts' data used in determining their Minimum
 15 Foundation Program allocation may result in changes in final statistical information.
 16 The Minimum Foundation Program allocation adjustments necessary as a result of
 17 these audit findings will be made in the following school year. For Category 1
 18 Hurricane Impacted districts defined in SCR 29 of the First Extraordinary Session
 19 of 2005 (Orleans, Plaquemines and St. Bernard) and LSU and Southern Lab and the
 20 Recovery School District that only received 4/12 of the MFP allocation provided by
 21 SCR 125 of 2005, shall only be adjusted by 4/12 of any audit adjustments.

22 **VIII. REQUIRED EXPENDITURE AMOUNTS**

23 **A. REQUIRED PAY RAISE FOR CERTIFICATED PERSONNEL**
 24 Fifty percent of a district's increased funds provided in Levels 1 and 2 over the
 25 prior year after adjusting for increases in student membership shall be used
 26 only to supplement and enhance full-time certificated staff salaries and
 27 retirement benefits for city, parish or other local school systems, state charter
 28 schools, and lab schools with an average teacher salary below the latest
 29 published SREB average teacher salary. For purposes of determining the use
 30 of these funds, certificated personnel are defined per state Department of
 31 Education Bulletin 1929 and are to include: teachers (all function codes 1000-

1 2200, object code 112); therapists/specialists/counselors (function codes 1000-
 2 2200, object code 113); school site-based principals, assistant principals, and
 3 other school administrators (function code 1000-2200 and 2400, object code
 4 111); central office certificated administrators (function code 1000-2300 &
 5 2831 (excluding 2321), object code 111); school nurses (function code 2134,
 6 object code 118); and sabbaticals (function code 1000-2200, 2134, and 2400,
 7 object code 140).

8 **B. 70% LOCAL GENERAL FUND REQUIRED INSTRUCTIONAL**
 9 **EXPENDITURE AT THE SCHOOL BUILDING LEVEL**

10 To provide for appropriate accountability of state funds while providing local
 11 school board flexibility in determining specific expenditures, local school
 12 boards must ensure that 70 % of the local school system general fund
 13 expenditures are in the areas of instruction and school administration at the
 14 school building level as derived by the Department of Education.

- 15 1. The definition of instruction shall provide for:
 - 16 a. The activities dealing directly with the interaction between teachers
 17 and students to include such items as: teacher and teacher aide
 18 salaries, employee benefits, purchased professional and technical
 19 services, textbooks and instructional materials and supplies, and
 20 instructional equipment;
 - 21 b. Student support activities designed to assess and improve the well-
 22 being of students and to supplement the teaching process, including
 23 attendance and social work, guidance, health and psychological
 24 activities; and
 - 25 c. Instructional support activities associated with assisting the
 26 instructional staff with the content and process of providing learning
 27 experiences for students including activities of improvement of
 28 instruction, instruction and curriculum development, instructional
 29 staff training, library/media, and instructional related technology.
- 30 2. School administration shall include the activities performed by
 31 the principal, assistant principals, and other assistants

1 while they supervise all operations of the school,
 2 evaluate the staff members of the school, assign
 3 duties to staff members, supervise and maintain the
 4 records of the school, and coordinate school
 5 instructional activities with those of the school
 6 district. These activities also include the work of
 7 clerical staff in support of the teaching and
 8 administrative duties.

9 **C. EXPENDITURE REQUIREMENT FOR FOREIGN LANGUAGE**
 10 **ASSOCIATE PROGRAM**

11 The State must maintain support of the Foreign Language Associate program
 12 at a maximum of 300 Foreign Language Associates employed in any given
 13 year. These teachers shall be paid by the employing local school system the
 14 amount of classroom teacher average salary (without PIP) by years of
 15 experience and degree beginning with year one.

16 **D. EXPENDITURE REQUIREMENT FOR EDUCATIONAL PURPOSES**

17 State MFP funds shall only be expended for educational purposes.
 18 Expenditures for educational purposes are those expenditures related to the
 19 operational and instructional activities of a district to include: instructional
 20 programs, pupil support programs, instructional staff programs, school
 21 administration, general administration, business services, operations and
 22 maintenance of plant services, student transportation services, food services
 23 operations, enterprise operations, community services operations, facility
 24 acquisition and construction services and debt services as defined by
 25 Louisiana Accounting and Uniform Governmental Handbook, Bulletin 1929.

26 **IX. ACCOUNTABILITY FOR SCHOOL PERFORMANCE**

27 **A.** Each school district (LEA) with a school that has a School Performance
 28 Score below 80 **AND** growth of less than 2 points in the School Performance
 29 Score will be included in an MFP Accountability report submitted to the
 30 House and Senate Committees on Education by June 1 of each year. Specific
 31 information to be included in the report is as follows.

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____